### Smith Comes **Out Squarely** As Pro-Wet

Challenges Miller on Dryness

man to ask Governor Miller where he stands on the wet and dry issue.

"The Senator has asked me where I and," said Mr. Smith. "I defy him to she is candidate for Governor where me stands. I say, in the Senator's home liven, that he hasn't nerve enough to that. He is too subservient to the spaniation to do that."

Casilerable excitement had been considerable excitement had been ared up in this city by the appearance of the advertisements and many

went to the meeting expecting. Smith would not overleek the He was repeatedly cheered as e his reply in the opening refer the recent

as of his speech, the of the advertisements declared at a dinner at the Hotel Vander-in New York, on April 24, last, a ussion was held by Democratic era of the issues of the coming paign, and Al Smith arose and deduct that the Democratic and design that the Democratic arts. nd that the Democratic party was saloon party" and that ever-body are that it was a "saloon party," and shouldn't camouflage on the subbut come out and say so. His Record Open, He Says

fet by unnoticed?

The local Republican machine is ining this ad serially, apparently, so sequently I will answer the questons in the order of their appearance. I first one is foregree.

In Loco Parentis

THIS Company acts "in the place of a parent" when, either by order of the Court or by appointment in a will, or in a deed of a surviving parent, it is madeGuardian of the estate of a minor.

On account of its experience and facilities, in many cases the Company gets better results in handling the property than the parent was able to obtain.

**FULTON** TRUST COMPANY OF NEW YORK

Member Federal Reserve Syste 149 Broadway

LONG ISLAND

ECKONS TO MOTORISTS Take advantage of the delights of Au-

trips in the country, when the are shedding the leaves which

Dole & Co., Auctioneers FINE ORIE

as to who inserted that advertisement in the paper. It is entitled political advertisement. It could only have come from the Republican County Committee, presided over by Senator Lowman. I have reason to believe that the Senator is probably, if not responsible, at least cognizant of it. Now the salleged statement charged to me in this ad, Senator Lowman knows exactly where that came from, and he knows the man that tried it just as well as I do.

Lown The former Governor said he would give the Senator until Election Day to answer his questions. Sullivan. Democratic county chairman, presided at the meeting to-night. Dr. Royal S. Copeland, candidate for United States Senator, and Miss Annie Mathews, register of New York City, were the other speakers. Dwight B. Ladu, of Albany, candidate for state engineer, was also on the platform.

Representative, in Letter to

bemocratic Nominee Answers Challenge in Newse papers, Saying He Abides by His Party's Platform

Asails Senator Lowman

Gies Republican Chemung Chairman's Legislative Record; Asks Miller View Record; Asks Miller View Eman that title but I called him doctor, and I said, Say doctor, and I said, Say doctor, and I said, Say doctor, with the street, called him doctor, and I said, Say doctor, and I said, Say doctor, with the street, called him doctor, and I said, Say doctor, and I said, Say doctor, with the street, called him doctor, and I said, Say doctor, with the street, called him doctor, and I said, Say doctor, with the street, called him doctor, and I said, Say doctor, with the street, called him doctor, and I said, Say doctor, with the street, called him doctor, and I said, Say doctor, with the street, called him doctor, and I said, Say doctor, with the street, called him doctor, and I said, Say doctor, with the street, called him doctor, and I said, Say doctor, with the street, called him doctor, and I said, Say doctor, with the street, called him doctor, and I said, Say doctor, with the street, called him doctor, and I said, Say doctor, with the street, called him doctor, and I said, Say doctor, with the street, called him doctor, and I said, Say doctor, with the street, called him doctor, and I said, Say doctor, with the street, called him doctor, and I said, Say doctor, with the street, said the plant the street record. He said he had the said the sai

sprung a sensation when he replied heatedly to recent large "political ndertheatedly to recent large "political ndertheatedly to recent large "political ndertheatedly to recent large "political ndertheated and the local papers asking him whether he was dry or wet and whether he wanted the saloon back, The Democratic candidate flatly armounced that he stood squarely on the so-called wet plank in the Democratic platform, which urges a modification of the Volstead act so as to include light wines and beer, with the provisoin a referendum by the people of the life. It is a sensel seen to have carefully avoided everything can be to seen to have carefully avoided everything can be helieves to be twelve constructive and the feleings and the selicings and the sciences of the American people well enough to know that above everything that above everything that above everything that all I ask. The Lord knows I have given it to every man, and in my law given it to every man, and in my law given it to every man, and in my law given it to sensor Lowman. Any such remark as that is an senseless that any man that knows m knows that I have brains, ability and common sense that the ferificial in "The Rochester Times-Union" on "Governor Smith's wet platform."

The speaker referred next to an editorial in "The Rochester Times-Union" on "Governor Smith's wet platform."

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The speaker referred next to an editorial in the life of the man was a state of the man was a sta

the wet plank of which he read.

The candidate then put his question to the Senator about the road contract. Referring to the Senator's record in the Legislature, he said that he had to Department" and against the women and children who work in the industrial establishments of the state; for the bill limiting vocational education, "against better education"; for the Public Service law, which was contended, placed the Elmira Senator on record against the interests of the people, particularly those of his home

last benefit.

Interest Limited to Campaigns

"Following the example of many of his own party, he has talked loudly about it during campaign time, but has talked loudly about it during campaign time, but has talked loudly about it during campaign time, but has lost sight of it in the shuffle of other great business during the legislative session. Were it a great corporation, representing wealth and invested capital, in the hands of the few instead of distributed among the many, it undoubtedly would receive from him the consideration that he spent hours figuring out for great public utility corporations having at their head men of finance who can pull the political strings to satisfy political ambition.

"There is no reason in the world why any man should be interested in the corporation of the Legislature his two years showed no forward progress in that direction."

The Accepted

Of velvety textured

all-wool fabric with

natural gray squirrel

collar and cuffs and

gray and white

squirrel lining.

185.00

For Madame

FUR FASHIONS

FUR LINED WRAPS FUR LINED CAPES

FOR FOOTBALL WEATHER

For Mademoiselle

Franklin Simon & Co.

A Store of Individual Shops

FIFTH AVENUE, 37th and 38th STS.

For Madame and Mademoiselle

Frear to Take
Fight on Mellon
Into Congress

Representative, in Letter to Secretary on Surplus Corporate Taxes Ruling, Indicates His Next Step

From The Tribune's Washington Bureau WASHINGTON, Oct. 25.—Indicating that Congressional action may be sought to thwart Secretary Mellon's ruling relieving surplus corporate profits from taxation, Representative James A. Frear, of Wisconsin, Republican member of the House Ways and Means Committee, will, in a letter to morrow to Mr. Mellon, charge that official visions will are on your part to enforce its provate profits, which are estimated to save the enormous amount of over \$2.000,000,000 in 1921, the surplus, not the tax imposed.

Sees Fraudulent Purpose

"This surplus of corporation profits, reaching from 25 to 100 per cent anually, will in the case of Standard Oil alone aggregate more than \$1,000,000, on the press, a large with the administration of this law and any failing relieving surplus corporate profits, which are estimated to some the enormous amount of over \$2.000,000,000 in 1921, the surplus, not the tax imposed.

Sees Fraudulent Purpose

"This surplus of corporation profits, reaching from 25 to 100 per cent annually, will in the case of Standard Oil alone aggregate more than \$1,000,000, on the press, a large with the adding to the press, a large with the adding to the press, a large with the adding to the press, a large with the adding your own incumbency of tax times of justice in view of a law to evide to estimate a plan in official with the adding your own incumbency of the tax times of the enormous amount of your statement that you will urge upon Congress the passage of an amendment to prevent issuance of tax imposed. The profits of the press, in a statement the your official precords that evidenced that extingulation to this law and any failing to prove the press, the press of purples of the press of the press

The letter says, in part:
"Dear Mr. Secretary:
"On October 23 I wrote you express-

ing a hope that you would reconsider

look the all-important problem of caring for and assisting, as far as the government can, the men who produce from the land the necessaries of life that keep the wheels of industry humming in great centers of population. I only ask the people of the state to compare our records. I stood for and accepted the largest appropriations for the promotion of agriculture in the history of the state. When some of the agricultural leaders of the state have more interest in their own association than they have in politics the farmer will get some place and the state will get some of the return it is entitled to from the amount of money spent to promote this very important industry."

Football

October 28th

Army at Yale

Navy at Penn.

Syracuse vs. Penn State

at Polo Grounds

November 4th

Brown at Yale

Swarthmore at

Princeton

W. & J. vs. Lafayette

at Polo Grounds

November 11th

Princeton at Harvard

Dartmouth vs. Cornell at Polo Grounds

Notre Dame at

West Point

November 18th

Yale at Princeton

Columbia vs. Dart-

nouth at Polo Grounds

Sees Fraudulent Purpose

"This surplus of corporation profits, reaching from 25 to 100 per cent annually, will in the case of Standard Oil alone aggregate more than \$1,000,000,000, according to the press, a large part of which has been set aside instead of being distributed in order to escape surtaxes otherwise due the government from individual stockholders. There can be no reasonable question about the meaning of the law which I have quoted to you and with which you are familiar, nor of the fraudulent purpose to evade individual income tax payments through the issuance of stock dividends. You are directed by law to exact penalties when evidence of undue surplus for business purposes exists to an amount of penalties alone that is assumed to reach more than \$200,000,000, a conservative estimate under the retroactive provision of the statute.

"On October 23 you gave to the press a statement regarding your purposes as to tax exempt securities. It intimates you will not impose penalties under any circumstances, however fraudulent or however flagrant the effort to evade taxes may be, although absolutely directed so to do by Section 220.

"Required by Law to Enforce"

Coney Walk Open Saturday 1,000 Foot Section Available to

Public in Daylight Borough President Riegelmann of "An announced purpose in financial journals to distribute a large part of more than \$1,000,000,000 surplus in stock dividends by Standard Oil in order to avoid payment of individual surtaxes through a cash distribution is

## Franklin Simon & Co.

A Store of Individual Shops FIFTH AVENUE, 37th and 38th STS.



For the Junior Miss (12 to 16 yrs.)

### THE STRAIGHT LINE RIDING HABIT



Priced very low because the Riding Shop appreciates that young girls outgrow their habits quickly.

39.50

CUT ON THE SAME CORRECTLY CONVENTIONAL LINES AS OLD-ER SISTER'S HABIT-MADE OF IMPORTED ENGLISH FABRICS.

Imported English herringbone worsted in brown or green colorings or in oxford or brown melton.

RIDING HABITS 4 TO 10 YEARS 29.50

GIRLS' MADRAS RIDING SHIRT WITH ETON COLLAR . 2.95

VELVET JOCKEY CAPS . . 5.75

CALFSKIN PUTTEES 7.95 CROPS 2.50

RIDING APPAREL SHOP-Fourth Floor

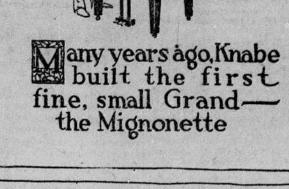
# Safeguard Production

Anticipate your machine tool needs in this auction at Long Island City, Nov. 14

Machine Tools Tool Room Equipment Tool Crib Supplies

Miscellaneous Electrical Equipment

WAR DEPARTME





This charming small Grand -length only 5 feet 2 inchesoccupied no more space than the average upright piano, yet retained every tonal characteristic of the large Grand



Famous pianists acclaimed the tonal perfection of the Mignonette —the favorite instrument in fine homes, throughout the world



TODAY this dainty Mignonette Grand may be had containing The AMPICO



The achievement of perfect tone and exquisite design to which the Ampico adds the playing of the greatest living pianists. No Cultured Home Should Be Without One.

You are cordially invited to an Inspection and Audition \$2850

In Fine Mahogany On Terms if Desired-Exchanges Taken

Warerooms . Fifth Ave at 39h St.

### circular model with collar of natural gray squirrel fur and lining of gray and

Of panvelaine in full

white squirrel.

98.50

FUR COLLARED FUR COLLARED COATS COATS

Of a block plaid warm wool fleece cloth in soft sports colorings, with large collar of Australian opossum fur.

69.50

WOMEN'S WRAP SHOP

Fourth Floor

Of a new warm double faced wool heather coating, with large shawl collar of natural raccoon

45.00 MISSES' WRAP SHOP

fur.

Second Floor

Brown at Harvard November 25th Harvard at Yale Army vs. Navy--Phila.

For Madame and Mademoiselle

## RACCOON FUR SPORTS COATS

Showing the full circular influence and new length that is long enough to give warmth and short enough to be in the smart jacket mode; shawl collared, Jenny sleeved and self bordered.

195.00 AND 245.00

FEMININE FUR SHOP-Fourth Floor